



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

December 18, 1996

Mr. Terry Trimble  
Texas Department of Human Services  
P.O. Box 149030  
Austin, Texas 78714-9030

OR96-2426

Dear Mr. Trimble:

You ask whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 102562.

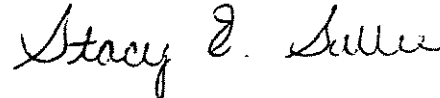
The Texas Department of Human Services (the "department") received several requests for the names of nursing homes that were the subject of State Auditor's report number 97-002, and related information. You state that the department has released some of the requested information. However, you claim that the remainder of the requested information is excepted from disclosure under section 552.116 of the Government Code. We have considered the exception you claim and reviewed the submitted information.

Section 552.116 of the Government Code excepts from disclosure "[a]n audit working paper of the state auditor." In Open Records Decision No. 580 (1990), this office relied upon standards issued by the American Institute of Certified Public Accountants and the United States General Accounting Office in determining that the term "audit working paper" is a term of art used to describe specific types of records. You state that the department can not identify the facilities as requested without using the information in the documents that the state auditor considers to be working papers. You further state that the only documents that identify these facilities are the working papers. The state auditor has submitted documentation to this office in which the auditor claims that the records at issue are audit working papers. We agree that records at issue are excepted from disclosure under section 552.116.

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied on as a previous

determination regarding any other records. If you have any questions regarding this ruling, please contact our office.

Yours very truly,



Stacy E. Sallee  
Assistant Attorney General  
Open Records Division

SES/ch

Ref.: ID# 102562

Enclosures: Submitted documents

cc: Ms. Denise Gamino  
Staff writer  
Austin American-Statesman  
P.O. Box 670  
Austin, Texas 78767-0670  
(w/o enclosures)

Mr. Jay Carter  
Reporter  
KAMR-TV  
P.O. Box 751  
Amarillo, Texas 79189  
(w/o enclosures)

Ms. Grace Kan  
SMU Civil Clinic  
P.O. Box 750116  
Dallas, Texas 75275-0116  
(w/o enclosures)